

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE  
 COMMUNICATIONS SERVICES TAX RETURN**

FOR DRA USE ONLY

**WHEN TO USE THIS FORM**

If you have paid 100% of the tax determined to be due by the due date of the tax you may be granted an automatic 31 day extension to file your New Hampshire Communications Services Tax return. You may file this application if you are a reseller who cannot reasonably compile the information required for making an accurate return within 15 days after the close of the calendar month for which the return is to be made.

If you need to make an additional payment in order to have paid 100% of the tax determined to be due, then you must submit this form with payment by the original due date in order to be granted an extension of time to file your return.

After compliance with requirements for an extension of time to file, you may file your New Hampshire Communications Services Tax return up to 31 days beyond the original due date and you will not be subject to the late filing penalty. **Please note that an extension of time to file your return is not an extension of time to pay the tax.**

**WHEN TO FILE**

This application and payment must be postmarked on or before the original due date of the return. If line 3 is negative or zero, do not file this application.

**REASONS FOR DENIAL**

Applications for extension will be rejected for reasons such as, but not limited to, failure to complete the tax payment schedule, application was postmarked after the due date for filing the return, or payment for the balance due shown on line 3 below did not accompany this application.

**WHERE TO FILE**

New Hampshire Department of Revenue Administration (NH DRA), Audit Division, 109 Pleasant Street, PO Box 457, Concord, NH 03302-0457. A copy of this application must be attached to the Communications Services Tax Return.

**NEED HELP?**

Call the NH DRA, Audit Division, at (603)271-3400. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE COMMUNICATIONS SERVICES TAXES**

PRINT OR TYPE	COMPANY/RESELLER NAME	COMMUNICATIONS TAX REGISTRATION NUMBER
	NUMBER & STREET ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	ADDRESS (continued)	SOCIAL SECURITY NUMBER
	CITY/TOWN, STATE & ZIP CODE+4	

For the Month of \_\_\_\_\_ or Quarter Ending \_\_\_\_\_  
 Mo Year Mo Year

**TAX PAYMENT SCHEDULE**

1 Enter 100% of the Communications Services Tax determined to be due.....	1	
2 LESS: Credits and payments of estimated tax.....	2	
3 BALANCE DUE: Make check payable to: <b>State of New Hampshire</b> .....	3	

If line 3 is negative or zero, do not file this application.

FOR DRA USE ONLY

TELEPHONE NUMBER (optional) \_\_\_\_\_

NH DRA  
 MAIL AUDIT DIVISION  
 TO: PO BOX 457  
 CONCORD NH 03302-0457

